- Sec. 3. Section 499B.11, subsection 1, Code Supplement 1999, is amended to read as follows: 1. All real property taxes and special assessments shall be assessed and levied on each apartment and its respective appurtenant fractional share or percentage of the land, general common elements and limited common elements where applicable as such these apartments and appurtenances are separately owned, and not on the entire horizontal property regime. The fair market value determined for an apartment includes the value of its appurtenant share or percentage of the land, general common elements, and limited common elements.
 - Sec. 4. NEW SECTION. 499B.20 CONVERSIONS TO MEET BUILDING CODES.

After the effective date of this Act, an existing structure shall not be converted to a horizontal property regime unless the converted structure meets local city or county, as applicable, building code requirements in effect on the date of conversion or the state building code requirements if the local city or county does not have a building code. For purposes of this section, if the structure is located in a city, the city building code applies and if the structure is located in the unincorporated area of the county, the county building code applies.

Sec. 5. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 25, 2000

CHAPTER 1143

SCHOOL DISTRICT REORGANIZATION AND SHARING INCENTIVES STUDY H.F. 2198

AN ACT directing the department of education to conduct a feasibility study of reorganization and sharing incentives for school districts.

Be It Enacted by the General Assembly of the State of Iowa:

SCHOOL DISTRICT REORGANIZATION AND SHARING INCENTIVES STUDY. The department of education shall study the feasibility of reauthorizing, or initiating new, school district reorganization and sharing incentives. As a component of the study, the department shall invite the Iowa high school athletic association and the Iowa girls high school athletic union to submit for consideration any information or advice for the elimination of sports-related barriers to reorganization. The study shall include, but shall not be limited to, a review of incentives intended to encourage school districts to share administrators or implement other sharing initiatives and a determination of the costs and methods for implementing the incentives identified; shall gather and report data relating to reorganization efforts since 1979, listing the school districts that utilized reorganization or sharing incentives such as whole grade sharing, shared classes or teachers, shared superintendents, and shared mathematics, science, and language courses, the current status of school districts that received reorganization or sharing incentives, the costs of the incentives, the school districts that consolidated, and how incentives were used by the school districts; shall study the feasibility of providing sharing incentives to encourage transportation partnering; shall determine the efficacy and the cost effectiveness of the incentives; shall study the feasibility of providing school infrastructure funding as a reorganization incentive; and shall identify actions that may be taken by the state, the department of education, area education agencies, and stakeholders that have proven in the past to assist school district reorganization and whole grade sharing efforts. The department shall report its findings, including any recommendations, to the chairpersons and ranking members of the senate and house standing committees on education and of the joint education appropriations subcommittees of the Seventy-eighth General Assembly by January 1, 2001.

Approved April 25, 2000

CHAPTER 1144

AMPHETAMINES AND DRUG PARAPHERNALIA — CRIMINAL PENALTIES

H.F. 2419

AN ACT concerning the criminal penalties relating to amphetamines or drug paraphernalia.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 124.401, subsection 5, unnumbered paragraph 5, Code Supplement 1999, is amended to read as follows:

If the controlled substance is <u>amphetamine</u>, its salts, isomers, or salts of its isomers, or methamphetamine, its salts, isomers, or salts of its isomers, the court shall order the person to serve a term of imprisonment of not less than forty-eight hours. Any sentence imposed may be suspended, and the court shall place the person on probation upon such terms and conditions as the court may impose. The court may place the person on intensive probation. However, the terms and conditions of probation shall require submission to random drug testing. If the person fails a drug test, the court may transfer the person's placement to any appropriate placement permissible under the court order.

- Sec. 2. Section 124.401D, Code Supplement 1999, is amended to read as follows: 124.401D CONSPIRACY TO MANUFACTURE FOR DELIVERY OR DELIVERY OR INTENT OR CONSPIRACY TO DELIVER <u>AMPHETAMINE OR</u> METHAMPHETAMINE TO A MINOR.
- 1. It is unlawful for a person eighteen years of age or older to act with, or enter into a common scheme or design with, or conspire with one or more persons to manufacture for delivery to a person under eighteen years of age a material, compound, mixture, preparation, or substance that contains any detectable amount of <u>amphetamine</u>, its salts, isomers, or <u>salts of its isomers</u>, or methamphetamine, its salts, isomers, or salts of its isomers.

A violation of this subsection is a felony punishable under section 902.9, subsection 1. A second or subsequent violation of this subsection is a class "A" felony.

2. It is unlawful for a person eighteen years of age or older to deliver, or possess with the intent to deliver to a person under eighteen years of age, a material, compound, mixture, preparation, or substance that contains any detectable amount of <u>amphetamine</u>, its salts, isomers, or salts of its isomers, or methamphetamine, its salts, isomers, or salts of its isomers, or to act with, or enter into a common scheme or design with, or conspire with one or more persons to deliver or possess with the intent to deliver to a person under eighteen years of age a material, compound, mixture, preparation, or substance that contains any detectable amount of <u>amphetamine</u>, its salts, isomers, or salts of its isomers, or methamphetamine, its salts, isomers, or salts of its isomers, or methamphetamine, its salts, isomers, or salts of its isomers.

A violation of this subsection is a felony punishable under section 902.9, subsection 1. A second or subsequent violation of this subsection is a class "A" felony.